

***BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)  
FOR MONTANA CITIES, TOWNS AND COUNTIES***

**180000        FIXED ASSETS**

- 181000     **Land-** A fixed asset account which reflects the acquisition value of land owned by a governmental unit. If land is purchased, this account includes the purchase price and costs such as legal fees and/or filling and excavation for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.
- 181100     **Land Acquired by Tax Deed** - A fixed asset account to be used for showing land acquired by the county through the tax deed process for non-payment of taxes.
- 182000     **Buildings** - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the governmental unit. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent parts of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.
- 182100     **Allowance for Depreciation - Buildings** (Credit)  
The accumulation of periodic credits made to record the expiration in the service life of buildings which is attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The account is shown in the balance sheet of Enterprise and Intergovernmental Service Funds as a deduction from Building in order to arrive at the net book value of buildings.

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- 184000     **Improvements Other Than Buildings** - A fixed asset account reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are: fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value of time and acquisition.
- 184100     **Allowance for Depreciation** - Improvements (Credit)  
See the definitions for Allowance for Depreciation - Buildings.
- 186000     **Machinery and Equipment** - Tangible property of more or less permanent nature, other than land, buildings, or improvements, which is useful in carrying on operations. Examples are: machinery, tools, trucks, cars, furniture and furnishings.
- 186100     **Allowance for Depreciation - Machinery and Equipment** (Credit)  
See definition for Allowance for Depreciation - Buildings.
- 188000     **Construction Work in Progress** - The cost of construction work undertaken but not yet completed. (To be closed to the asset accounts when completed.)
- 189000     **Utility Plant**
- 189100     **Source of Supply** - A fixed asset account which reflects the acquisition value of property used to supply the water and sewer system of a governmental unit. Example of these fixed assets include wells, springs, reservoirs, and supply mains.
- 189110     **Allowance for Depreciation** - Source of Supply (Credit)

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189200      **Pumping Plant** - A fixed asset account which reflects the pumping process of the process of the water or sewer systems. Examples of these fixed assets are electric pumps, steam pumps, diesel pumps, boiler plant equipment and hydraulic pumping equipment.

189210      **Allowance for Depreciation**-Pumping Plant (Credit)

189300      **Treatment Plant** - A fixed asset account which reflects the acquisition value of property used in the treatment of the water and sewer systems. Examples of these fixed assets include chlorinator injector equipment and other water treatment equipment; sewage storage lagoons, and any equipment relating to treatment.

189310      **Allowance for Depreciation** - Treatment Plant (Credit)

189400      **Transmission and Distribution** - A fixed asset account which reflects the acquisition value of property used in the distribution process of the water and sewer systems. Examples of these fixed assets are fire mains, hydrants, transmission and distribution mains, meters, and standpipes.

189410      **Allowance for Depreciation** - Transmission and Distribution (Credit)

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**LIABILITIES, EQUITY AND OTHER CREDITS**

189500      **General Plant** - A fixed asset account which reflects the acquisition value of property used in the general operation of the water and sewer systems. Examples of these fixed assets are transportation equipment, stores equipment, land, tools and laboratory equipment.

189510      **Allowance for Depreciation** - General Plant (Credit)

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- 430500      **Water Utilities-** This group includes accounts for recording all expenditures for the operating and maintenance of a water system.
- 430510      **Administration**
- 430520      **Facilities**
- 430530      **Source of Supply and Pumping**
- 430540      **Purification and Treatment**
- 430550      **Transmission and Distribution**
- 430570      **Customer Accounting and Collection**
- 430590      **Other Activities**
- 430600      **Sewer Utilities-** This group includes accounts for recording all expenditures incurred in the collection and disposal of sewage.
- 430610      **Administration**
- 430620      **Facilities**
- 430630      **Collection and Transmission**
- 430640      **Treatment and Disposal**
- 430650      **Laboratory and Testing**
- 430660      **Engineering (Undistributed Costs)**
- 430670      **Customer Accounting and Collection**
- 430690      **Other Activities**

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470000	<b>Housing and Community Development</b> - Is a major function which is concerned with development and enforcement of building and occupancy standards, and the upgrading of existing facilities.
470100	<b>Community Public Facility Projects</b> - This activity is charged with expenditures for the acquisition and construction for public facility projects (mental health centers, senior centers, etc.).
470110	<b>Administration</b>
470120	<b>Construction</b>
470130	<b>Other</b>
470200	<b>Housing Rehab</b> - This activity is charged with expenditures for housing rehabilitation projects.
470210	<b>Administration</b>
470220	<b>Acquisition of Property</b>
470230	<b>Public Works Facilities</b>
470240	<b>Rehabilitation Loans</b>
470250	<b>Relocation Payments</b>
470260	<b>Planning and Management</b>
470270	<b>Clearing and Demolition</b>
470280	<b>Code Enforcement</b>
470290	<b>Provision of Public Service</b>
470300	<b>Economic Development</b>
470310	<b>Administration</b>
470320	<b>Economic Development Loans</b>
470330	<b>Other</b>

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